

MANUAL YEAR-END REPORT CHECKLIST

(Use to ensure year-end reports are accurate and complete)
(Modified on 3/9/2010)

DEPARTMENT NAME:	
ORG CODE:	
FUND NUMBER:	
FUND NAME:	
CHECKLIST COMPLETED BY:	
DATE COMPLETED:	

ALL REPORTS

	Department name, organization code, fund name, and fund number appear on all reports.
	Reports have been prepared for all funds that have activity during the reporting year and/or balances on June 30.
	Department obtained prior approval from the SCO to use computer-generated year-end reports.
	Reports for Bond Funds and Special Deposit Funds have been prepared for each subfund.
	Reports have been prepared for Non-Treasury Trust Funds-Fund 0990 (i.e., money or property held in trust by a state department that is not required to be deposited in a fund in the State Treasury).
	"SCO Use Only" areas on Reports No. 1, 3, and 5 are left blank, unless something is pre-printed in that area

CERTIFICATION LETTER

The certification letter must not exceed two pages in length. For departments with several funds, a separate certification letter is required for each fund submitted.

The following information is included:

	Department name and organization number.
	Department mailing address and name of department director.
	Fund name and number for each fund being reported.
	All required reports are listed for each fund and/or sub-fund. If there are no amounts to report, include the statement "No Amounts to Report" beside the appropriate report number.
	Only one Report No. 14 and Report No. 19 is submitted for the department. Report No. 14 and Report No. 19 appear under the heading "Special Reports." If there are no amounts to report, the statement "None to Report" follows the report title.
	A statement certifying the listed reports as being true and correct and the signature of the officer responsible for fiscal administration. Refer to SAM Section 7951.
	Contact name, phone number, and e-mail address is listed for each fund.

REPORT NO. 1-REPORT OF ACCRUALS TO CONTROLLER'S ACCOUNTS

	Department name, organization code, fund name and fund number are included on every page.
	All amounts are displayed with two decimal places and without \$\$\$\$ signs.
	Credit amounts are displayed without brackets or minus signs.
	For every amount listed, there is a "D" or "C" in the "D/C" column.
	Accounts without accruals or encumbrances are left blank-no zero amounts.
	GL account number agrees with account description.
	GLs 1400, 1500, 3110, and 3400 are recorded at the lower GL level of 1410/1420, 1540/1590, 3114/3115, 3410/3420.

**REPORT NO.1-REPORT OF ACCRUALS TO CONTROLLER'S ACCOUNTS
(Continued)**

	Subsidiary fields are not zero-filled. (Should contain only a 4-digit fund number or a GL account preceded by a zero.)
	Accruals to Due From Other Funds, GL 1410, and Due To Other Funds, GL 3114, include subsidiary fund numbers identifying the fund number of the other fund involved.
	Subsidiary fund numbers are not included for Due From Other Appropriations, GL 1420 or Due To Other Appropriations, GL 3115.
	Subsidiary information for GL's 1390 and 1600 must identify the offsetting A/R account number, preceded by a zero. (For example 1600.01319).
	Prepayments to Service Revolving Fund (SRF), GL 1730.0666, and Prepayments to State Compensation Insurance Fund (SCIF), GL 1730.0512 are not included.
	Prepayments to Architecture Revolving Fund (ARF), GL 1730, and the corresponding Reserve for Prepaid Items, GL 5330, fund number 0602 is shown as the subsidiary number.
	Accrual amount reported for GL 3410-Revenue Collected in Advance or GL 3420-Reimbursements Collected in Advance, represents only the advance collections which are still in General Cash, not amounts previously remitted to SCO. When the amounts shown on Report No. 1 are applied to Controller's June 30 balance, the result should equal the amounts shown on Report Nos. 7 and 8.
	Forms 571A, 571B, and 571 A/B (if used) agree with column totals on Report No. 2, except Prepayments not included on Report No. 1. NOTE: The "Deferred Credits" column on Report No. 2 may include accruals for more than one GL account, but must be separated on Report No. 1.
	Forms 571A, 571B, and 571 A/B agree with GL accounts on Report No. 8, Post-Closing Trial Balance.
	GLs 1410, 3114, 3410, and 3420 entries agree with Report No. 8; Post Closing Trial Balance-Subsidiaries on File.
	Forms 571-C and 571D (if used) agree with "Net Total Accruals per Agency" column (last column) on Report No. 2 (opposite sign), except for SRF and SCIF Prepayments.
	Accruals for abatements or reimbursements to reverted appropriations are credited to Refunds to Reverted Appropriations in prior fiscal year.
	No expenditure or transfer accruals are reported for any reverting appropriations that will not be revived by SCO in the current year.
	Accounts not listed on pre-printed Form 571-C, are included on Form 571D and verified with SCO.
	Encumbrance amounts are equal to or less than the accrual amount. Debit and credit signs for the encumbrance are the same as the related accrual for an individual account.
	Encumbrances on forms 571-C and 571D (if used) agree with the B06 Report "Encumbrances/Allocated Encumbrances" column for each appropriation item (not including the amount of encumbrances related to scheduled reimbursements). Encumbrances are posted to the proper detail account.
	Net Debits/Credits on all pages (Encumbrances and Accruals) equal zero.

REPORT NO. 2-ACCRUAL WORKSHEET

	Column totals agree with General Ledger accounts on Report No. 7 (excluding nominal accounts and Fund Balance Clearing) and Report No. 8. NOTE: Some columns on Report No. 2 may contain more than one GL account.
	Accrual amount reported for GL 3400 – Advance Collections, represents only the Advance Collections which are still in General Cash, or Cash In Transit to SCO. Any amounts already received by SCO are excluded.
	Uncleared Collections, Advance Collections, Sales Tax, Provision for Deferred Receivables, and the ORF Adjustment lines should net to zero in the "Net Total Accruals per Agency" column.
	For shared funds , total agrees with GL 5570 (opposite sign) on Report No. 8; NOTE:: GL 5570 will differ by the amount of GL 3400, Advance Collections, remitted to SCO. OR For non-shared funds : <div style="text-align: right;"> General Ledger Account 1140 + General Ledger Account 1210 + General Ledger Account 3400 (receipted by SCO) + <u>General Ledger Account 5530</u> = Report No. 2 Total (Opposite Sign) </div>
	Grand total agrees with the total Apply Current Year "Accruals" column F on Report No. 15.

REPORT NO. 3-ADJUSTMENTS TO CONTROLLER'S ACCOUNTS

	For Governmental Cost Funds, amounts reported should be adjustments that are needed to correct account balances on SCO records as of June 30.
	For Non-Governmental Cost Funds Report No. 3 is submitted only for corrections to GLs 1140, 1210, 1730, and/or 2120. Submit Form 576A only. Adjustment is amount needed to bring department balance into agreement with the SCO's balance as of June 30.
	Department name, organization code, fund name and fund number are included on every page.
	All amounts are displayed with two decimal places and without \$\$\$\$ signs.
	Amount column is blank for accounts without adjustments-no zero amounts.
	The sum of Form 576A and Form 576-B net to zero.
	Credit amounts are displayed without brackets or minus signs.
	Adjustments to GL 1410, Due From Other Funds, and GL 3114, Due To Other Funds, include subsidiary numbers reflecting the fund number of the other fund involved.
	Subsidiary numbers are not included for GL 1420, Due From Other Appropriations or GL 3115, Due To Other Appropriations.
	Adjustment amount(s) on Form 576-B agrees with the adjustment amount(s) reported on Report No. 5, Report No. 15 and the Transaction Request form.

REPORT NO. 3-ADJUSTMENTS TO CONTROLLER'S ACCOUNTS (Continued)

	Debits and credits on Form 576-B for each fund agree with debits and credits on the Transaction Request form.
	Copies of the Transaction Request forms explaining the adjustments are attached to Report No. 3. Each adjustment on Report No. 3 is cross-referenced to the appropriate Transaction Request form.
	No adjustments are reported for reverting appropriations that will not be reopened by SCO in the current year.

REPORT NO. 4-STATEMENT OF REVENUE (Q26)

	Only Current Year Revenue is reported (Q26 FM=PY; Period=C).
	Accruals agree with corresponding accruals on Report No. 1, Form 571-C and 571D, (if used).
	Adjustments to Controller's Accounts agree with Report No. 3, Form 576-B.

REPORT NO. 5-FINAL RECONCILIATION OF CONTROLLER'S ACCOUNTS WITH FINAL BUDGET REPORT

	Preprinted amounts are not altered. If an amount does not agree with the SCO preprinted amount, footnote the amount per the department's records.
	All amounts are displayed with two decimal places and without \$\$\$\$ signs.
	Adjustments agree with corresponding adjustments on Report No. 3, Form 576-B.
	Accruals agree with corresponding accruals on Report No. 1, Form 571-C and 571D (if used).
	Adjustments to Controller's accounts and accruals are posted to both the expenditure and the appropriation balance column.
	Executive Orders and /or Budget Revisions approved by the Department of Finance by June 30, but not yet recorded on Controller's records are summarized on the Pending Budget Revisions/Allocation Orders/Executive Orders line in the "Appropriation Balance" column.
	Allocation Orders not yet recorded on Controller's records by June 30 are summarized on the Pending Budget Revisions/Allocation Orders/Executive Orders line in the "Appropriation Balance" column.
	Expenditure totals and appropriation balances agree with corresponding totals on Report No. 6 (except reverting year appropriation balance = 0).
	Total appropriation balance is zero or a credit amount.

REPORT NO. 6-FINAL BUDGET REPORT (B06)

Report No. 6 is not submitted to SCO. It is kept on file for audit purposes.

	Balance for each program/category does not reflect a deficit.
	Expenditures totals and appropriation balances agree with corresponding totals on Report No. 5 (except reverting year appropriation balance = 0 on Report No. 5).
	Expenditures by program/category agree with "Appropriation Expenditures" column on Report No. 15.
	Reimbursements agree with "Reimbursement" column on Report No. 15.

REPORT NO. 7-PRE-CLOSING TRIAL BALANCE (G02)

In addition to Report No's 7 and 8, a G01 Report (FM=PY, P=Y) must be submitted for all shared Non-Governmental Cost Funds.

	GL account amounts agree with Report No. 8 down to Fund Balance. (Note that GLs 1400, 1500, 3110 are at a lower level on Report No. 8).
	GL 1510, Due from Federal Government, is used only in the Federal Trust Fund.
	GL 3500, Liabilities For Deposit, should equal zero or have a credit balance.
	For Federal Trust Fund, GL 8000, Revenue, and GL 9000, Expenditures should equal.
	For non-shared funds, GL 1140 and GL 1210 have a debit balance and agree with SCO.
	For the Special Deposit Fund (0942), report is ordered at fund, not fund detail level.
	For G.O. Bond funds, a Report No. 7 is included at both fund and fund detail level.
	For Federal Trust Fund, GL 5530 is zero. NOTE: If money is being returned to the Federal Government in the upcoming fiscal year, the credit balance should be accrued.
	For Federal Trust Fund, GL 1140, Cash in State Treasury, equals the SCO June 30 total balances in the "C" accounts of the "44" accounts and the appropriated accounts combined.

REPORT NO. 8-POST-CLOSING TRIAL BALANCE (G02)

	For non-shared funds, GL 5530 Fund Balance Unappropriated has a credit or zero balance. NOTE: Statements cannot be submitted to the SCO with a debit balance in GL 5530.
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REPORT NO. 9-ANALYSIS OF CHANGE IN FUND BALANCE (G04)

Submit only for Non-Governmental, non-shared funds.

	Beginning Fund Balance agrees with ending Fund Balance from prior year's Report No. 9 (include any adjustments made by Controller's after submission of reports).
	Receipts agree with GL 8000, Revenue, on Report No. 7.
	Expenditures agree with GL 9000, Expenditures, on Report No. 7.
	Ending Fund Balance agrees with Fund Balance (opposite sign) on Report No. 8.
	Fund Balance for the Federal Trust Fund is zero.
	For Special Deposit Fund (0942), report is ordered at fund detail, not fund level.
	A footnote is included to explain adjustments that changed the prior year's ending fund balance.

REPORT NO. 13-REPORT OF EXPENDITURES OF FEDERAL FUNDS (Q34)

Report No. 13 is not submitted to SCO. However, it must be kept on file for audit purposes.

	The grand total of expenditures equals GL 9000, Expenditures, on the Report No. 7, Pre-Closing Trial Balance for the Federal Trust Fund.
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REPORT NO. 14-REPORT OF BANK AND/OR SAVINGS AND LOAN ASSOCIATION ACCOUNTS OUTSIDE STATE TREASURY

A zero balance account (ZBA), to accept credit cards as a means of payment, is considered an account outside the state treasury and must be included on Report No. 14.

	Department should submit only one report, Form Std 445 (revised 6/98). The original report is sent to the State Treasurer's Office.
	Department name and organization code appear on the report.
	For departments that do not have accounts outside the state treasury, indicate on the certification letter.

REPORT NO. 15-RECONCILIATION OF AGENCY ACCOUNTS WITH TRANSACTIONS PER STATE CONTROLLER

	All amounts are displayed with two decimal places and without \$\$\$\$ signs.
	Amounts in the "Transactions per Controller" column agree with the balances on the Controller's records as of June 30.
	Amounts posted in Reverse Prior Year "Accruals" column C agree with amounts posted in the Apply Current Year "Accruals" column F (opposite sign) on the previous year's Report No. 15.
	Amounts posted in Reverse Prior Year "Adjust to SCO Accts" column B agree with amounts posted in Apply Current Year "Adjust to SCO Accts" column E (opposite sign) on the previous year's Report No. 15.
	Amounts posted in Apply Current Year "Accruals" column F agree with accruals on Report No. 2 (opposite sign).
	Amounts posted to Apply Current Year "Adjust to SCO Accts" column E agree with adjustments on Report No. 3.
	Total of the left side of the report (column G) agrees with the total of the Transactions for Agency Accounts columns on the right side of the report.
	Total in column G for each Clearing Account is zero.
	Totals in the Transactions per Agency Accounts columns agree with the nominal account balances on Report No. 7.
	Amounts posted in Reverse Prior Year "Corrections to SCO" column D agree with amounts in SCO's Prior Year Accrual Summary Report (opposite sign).
	<p>Total of Apply Current Year "Accruals" column F agrees with GL 5570 on Report No. 8 and total on Report No. 2 (opposite signs) for non-shared funds.</p> <p>NOTE: GL 5570 will differ by the amount of any Advance Collections (GL 3400) Remitted to SCO.</p> <p style="text-align: center;">OR</p> <p>If the fund is non-shared, the total of Current Year "Accruals" column F on Report No. 15 agrees with the total on Report No. 2 (opposite signs) and the sum of:</p> <p style="margin-left: 40px;">General Ledger Account 1140 + General Ledger Account 1210 + General Ledger Account 3410 + General Ledger Account 5530</p>

REPORT NO. 18-STATEMENT OF CHANGES IN GENERAL FIXED ASSETS (G05)

	Amounts agree with final Property Ledger Reconciliation.
	Beginning balances agree with the previous year's ending balances.
	A footnote is included if an adjustment to the beginning balance is needed.
	Report is requested at fund detail level.
	Ending balances are all debit amounts.

REPORT NO. 19-STATEMENT OF GENERAL FIXED ASSETS (G05)

Only one report is submitted per department.

	Ending balance agrees with ending balance on Report No. 18.
	Total of all general fixed assets of the department is reflected on the report.

REPORT NO. 20-STATEMENT OF FINANCIAL CONDITION (G04)

	Amounts agree with corresponding GL accounts on Report No. 8.
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REPORT NO. 22-STATEMENT OF CONTINGENT LIABILITIES

Report should include estimated contingencies for federal audit exceptions, other audit exceptions and pending litigation.

	Amounts shown are not reflected in the GL accounts.
	Report does not have fiscal year, appropriation, or funding information.

GL 5570 FUND BALANCE-CLEARING (SHARED FUNDS)

The Fund Balance-Clearing Account must agree on the following year-end reports, with the exception of GL 3400, Advance Collections, remitted to SCO.		
The signs (+/-) indicate the appropriate sign for each report.		
		5570
Report No. 2	Total in the Net Total Accruals Per Agency	—
		+
Report No. 8	GL 5570	+
		+
Report No. 15	Total of Current Year Accruals	

REVISIONS TO YEAR-END REPORTS

	Notify SCO prior to the end of September.
	Only material amounts per SAM Section 7981 should be submitted as revisions.
	Forms contain revisions needed to correct amounts previously submitted on Report No. 1 and Report No. 3.
	Amounts on these forms, plus amounts on Report No. 1 and Report No. 3 that were originally submitted to SCO, agree with the department's revised balances.
	Department name, organization code, fund name and fund number are included on every page.
	All amounts are displayed with two decimal places and without \$\$\$\$ signs.
	Net debits/credits equal zero.
	Credit amounts are displayed without brackets or minus signs.
	GLs 1400, 1500 and 3110 are recorded at the lower GL level of 1410/1420, 1540/1590 or 3114/3115.
	Accruals to GL 1410, Due From Other Funds, and GL 3114, Due To Other Funds, include subsidiary numbers identifying the fund number of the other fund involved.
	Subsidiary numbers are not included for GL 1420, Due From Other Appropriations, or GL 3115, Due To Other Appropriations.
	Subsidiary information for GLs 1390 and 1600 must identify the offsetting A/R account number, preceded by a zero. (For example 1600.01319).
	Attachments explaining the revisions are included with these forms. Each adjustment on these forms are cross-referenced to the appropriate attachment.